



COUNTY OF SAN DIEGO

Great Government Through the General Management System – Quality, Timeliness, Value

DEPARTMENT OF HUMAN RESOURCES

CLASS SPECIFICATION

CLASSIFIED

STAFF ACCOUNTANT

Class No. 002405

ASSOCIATE ACCOUNTANT

Class No. 002425

SENIOR ACCOUNTANT

Class No. 002505

■ CLASSIFICATION PURPOSE

To perform professional accounting work in the maintenance of financial records, audits/audit tests; and to perform related work as required.

■ DISTINGUISHING CHARACTERISTICS

The Accountant class series is a professional accounting series allocated to departments throughout the county. Incumbents are responsible for performing accounting or auditing duties involving financial statements, records, and reports, and may also supervise the accounting work for a small department or a division/section/unit in larger county departments. The Accounting class series is distinguished from the Performance Auditor or Finance Auditor series in that the Performance Auditors are responsible for auditing the processes associated with those functions and programs within a department, while the Finance Auditors are responsible for auditing the finances and verifying accountability for the various functions and programs within a department.

Staff Accountant:

This is the entry-level class. Under direct supervision, this class is responsible for performing professional accounting work in the development and maintenance of a set of financial records; assisting higher level accountants in large audits; preparing trial balances, preparing and reviewing journal entries for accuracy and validity on accounts receivable/payable, and other general ledger accounts of average difficulty; and for performing the more routine audit tests. Staff Accountants may supervise others performing clerical and/or paraprofessional accounting work.

Associate Accountant:

This is the full journey-level class. Under general supervision, this class is responsible for performing professional accounting work in maintaining a complex set of budgetary or financial records, and producing the more complex accounting reports/statements. Associate Accountants may supervise others performing clerical and/or paraprofessional accounting work.

Senior Accountant:

This is the lead-level class. Under general direction, this class provides technical guidance and leadership to others performing clerical, paraprofessional, and/or professional accounting work, and is responsible for the most difficult accounting projects involving the analysis of budgetary, revenue, cost, and other financial records. Senior Accountants may supervise others performing clerical, paraprofessional, and/or professional accounting work. This class generally reports to a Deputy Director or other fiscal manager.

■ FUNCTIONS

The examples of essential functions listed in the class specifications are representative but not necessarily exhaustive or descriptive of any one position in the classes. Management is not precluded from assigning other related functions not listed herein if such functions are a logical assignment for the position.

Staff Accountant

Essential Functions:

1. Compiles, analyzes, and reconciles a variety of financial transactions, statements, and reports.
2. Reviews records of original entry regarding accounts receivable, accounts payable, expenditures, and income.
3. Audits expenditures per validation procedures.
4. Conducts departmental business, contractors, commercial, industrial, and governmental accounts audits.
5. Performs and prepares cost accounting reports.

6. Prepares trial balances.
7. Develops income statements and balance sheets for publication.
8. Appraises business and personal property.
9. Conducts field canvasses to identify taxable entities.
10. Processes and journalizes accounting transactions for a department or program.
11. Performs and prepares cost accounting reports regarding findings.
12. Maintains and reconciles subsidiary and control accounts.
13. Supervises clerical employees in the posting and maintenance of financial records.
14. Enters data and verifies all personnel transactions.
15. Creates and analyzes computerized position management reports.
16. Makes corrections to employee records.
17. Reconciles data between ARMS and Oracle.
18. Determines configuration set-up and roles access for end-users.
19. Provides courteous, high quality service to members of the public by personally responding to requests for service or making appropriate referral.

Associate Accountant

Essential Functions:

All the functions listed above and

1. Plans and assigns accounting work.
2. Resolves fiscal record-keeping problems of the County or its subcontractors.
3. Prepares and reviews revenue estimates, expenditures, and fund conditions.
4. Performs tax or budgetary accounting.
5. Develops and supervises financial record-keeping systems.
6. Serves as subject matter expert for creation, implementation, and maintenance of computerized time collection systems.
7. Tests new fields and new reports in test databases.

Senior Accountant

Essential Functions:

All the functions listed above and

1. Oversees the maintenance of a complex set of departmental cost and control accounts.
2. Correlates departmental accounts with the records of the County Auditor-Controller.
3. Assigns, supervises and reviews the work of clerical/paraprofessional staff and may supervise professional staff in processing financial documents and maintaining a systematic record of accounts.
4. Prepares countywide financial and procedural reports.
5. Analyzes and reviews office methods and procedures, results of operations, use of forms and office machines, and space utilization.

6. Prepares countywide financial and procedural reports.
7. Performs related office oversight tasks.
8. Develops and recommends improvements to expedite work and improve accuracy.

■ KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of:

- Accounting transactions used in controlling subsidiary account accruals, deferrals, estimated items, sales and collections, closing procedures, receivables, and payables.
- Principles and practices used in the preparation and analysis of financial reports and bank reconciliations.
- Accounting principles, theories, terminology, standards, procedures, and financial reporting, as applied to various accounting systems (e.g. cost accounting, fund accounting, budget process, appropriation, and encumbrance control).
- Principles and practices of governmental accounting.
- Accounting and business law terminology.
- Electronic data processing techniques related to accounting procedures and practices.
- Auditing principles and practices including statistics and statistical sampling.
- Mathematical techniques and concepts involved in collecting, organizing, interpreting, summarizing, analyzing, and graphically presenting numeric data.
- Impact of programs on county functions, organization and operations.
- General laws and rules regulating and influencing fiscal operations.
- The General Management System in principle and in practice.
- Various computer applications.
- Compensation Ordinance, Civil Service Rules, San Diego County Charter, ERP System Business Rules, various bargaining units, MOA's, and applicable payroll rules.
- Telephone, office, and online etiquette.
- County customer service objectives and strategies.

Skills and Abilities to:

The following apply to all classes:

- Prepare analytical accounting and audit reports.
- Develop, and document workflow policies and procedures.
- Establish and maintain fiscal records of a large county department or district.
- Interpret and apply legal and administrative concepts to accounting and auditing functions.
- Prepare comprehensive, clear, and concise accounting and fiscal reports.
- Establish and maintain cooperative working relationships within and outside of the department.
- Use various computerized financial systems and adapt to changes in those systems.
- Analyze and interpret various financial reports.
- Train and supervise clerical and/or paraprofessional subordinates.
- Learn/adapt to new computerized programs.
- Communicate effectively with a variety of individuals representing diverse cultures and backgrounds and function calmly in adverse situations, which require a high degree of sensitivity, tact and diplomacy.
- Treat County employees, representatives of outside agencies and members of the public with courtesy and respect.
- Provide prompt, efficient and responsive service.
- Exercise appropriate judgment in answering questions and releasing information; analyze and project consequences of decisions and/or recommendations.

Associate Accountant (in addition to the above):

- Train end-users on process and systems.
- Troubleshoot problems with process and system.
- Analyze report data and translate for end-users.
- Explain current procedures to ERP Core Team.
- Prepare comprehensive, clear and concise, complex financial, fiscal, audit, and statistical reports.
- Initiate, plan, and complete work assignments with minimal supervision and direction.
- Define problem areas and perform and supervise the collection, analysis, interpretation, and evaluation of relevant problem solving data.

Senior Accountant (in addition to the above):

- Plan, organize, and direct a varied fiscal program.
- Develop and improve new audit methods and techniques.
- Develop, direct, and control the accounting systems of a large county department or district.
- Train and lead professional staff.

■ EDUCATION/EXPERIENCE

Education, training, and/or experience that demonstrate possession of the knowledge, skills and abilities listed above. Examples of qualifying education/experience are: a bachelor's degree from an accredited college or university in accounting or a closely related field such as finance, business administration, or economics, with at least 12 semester or 18 quarter units of accounting from among the following courses; Principles of Accounting, Intermediate Accounting, Advanced Accounting, Fund Accounting, Cost Accounting, or Auditing, AND

Staff Accountant:

Requirements for this class are described above.

Associate Accountant:

At least two (2) years of professional accounting experience.

Senior Accountant:

At least three (3) years of professional accounting experience.

■ ESSENTIAL PHYSICAL CHARACTERISTICS

The physical characteristics described here are representative of those that must be met by an employee to successfully perform the essential functions of the classifications. Reasonable accommodation may be made to enable an individual with qualified disabilities to perform the essential functions of a job, on a case-by-case basis.

Continuous upward and downward flexion of neck. Frequent: standing, sitting, bending and stooping, twisting of waist, side-to-side turning of neck; fine finger dexterity to operate keyboards and writing materials.

■ SPECIAL NOTES, LICENSES, OR REQUIREMENTS

May be a member of team/department with responsibility for sponsorship of Enterprise Planning Resource (ERP) software applications in support of countywide operations of: human resource management; time keeping and reporting; payroll; accounts payable; and accounts receivable.

License

A valid California class C driver's license, which must be maintained throughout employment in this class, is required at time of appointment, or the ability to arrange necessary and timely transportation for field travel. Employees in this class may be required to use their own personal vehicle.

Certification/Registration

A California CPA Certificate will be considered as meeting the education requirement.

Working Conditions

Office environment; exposure to computer screens.

Background Investigation

Must have a reputation for honesty and trustworthiness. Misdemeanor and/or felony convictions may be disqualifying depending on type, number, severity, and recency. Prior to appointment, candidates will be subject to a background investigation.

Probationary Period

Incumbents appointed to permanent positions in these classes shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

New: February 1, 1972 (Assistant Accountant)
New: June 1, 1970 (Associate Accountant)
New: March 27, 1972 (Senior Accountant)
Revised: March 13, 1979 (Assistant Accountant)
Revised: August 27, 1979 (Associate Accountant)
Revised: December 28, 1979 (Senior Accountant)
Revised: August 24, 1981 (Assistant Accountant)
Revised: September 15, 1981 (Associate Accountant)
Revised: April 4, 1984 (Senior Accountant)
Revised: March 13, 1986 (Associate Accountant)
Revised: September 29, 1999 (Assistant Accountant)
Revised: December 17, 1999 (Senior Accountant)
Revised: January 23, 2002 (All Classes)
Reviewed: Spring 2003
Revised/Retitled: July 23, 2004 (Class No. 002405 – From: Assistant Accountant)
Revised: March 17, 2005 (Senior Accountant)

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Senior Accountant (Class No. 002505)

Union Code: AE	Variable Entry: Y
Union Code: AE	Variable Entry: Y
Union Code: MM	Variable Entry: Y